Why did your firm sign a receipt when you had not received the money? Because we considered the money when remitted home to be the same as paid to ourselves.

Did you see the Bill of Exchange said to be remitted home, or any duplicate of it? No.

The Speaker.]—Have you inquired from the Superintendent whether the money has been sent? Yes, at different times, and was always assured it had been duly sent.

Have you any advices from your agents as to the execution of the order? Our advices by last mail state that the order is in hand, and being got on with.

A. Jackson, Esq., Manager of Union Bank, examined.

The Chairman.]—Was the £1000, represented by Warrant 738, paid before the Treasurer's cheque was issued? Yes, upon authority from the Superintendent.

Have any other payments been made in the same way? I cannot remember any other instance. To whom was the money paid? Apparently to Mr. Logan.

Have you issued any Draft or Bills of Exchange in the month of May on London, in favour of Crawford and Auld for £1000? No.

At a Meeting of Committee on Public Accounts, &c. Present—Messrs Richardson, and Walker; Mr. Gillies in the Chair. Present—Messrs. Gillies, Tarlton, Dick,

E. B. CARGILL, Esq., examined.

Mr. Dick.]—Are you aware whether the passage-money due on account of passage-money per "Gala," to Gladstone and Co., have been paid to them? I have reason to believe that it has not, as I hold a power of attorney, dated 25th September, 1860, to recover from James Macandrew and Co., that and other claims on account of the owners of the "Gala," Gladstone and Co., having given to the captain of the "Gala" the following authority:—"14th December, 1859. To the Commander of the ship 'Gala' of Glasgow. Sir—Referring to your charter for the conveyance of emigrants for us from Glasgow to Otago, and in accordance with the power given us by the charter party, we desire that you receive payment for the belonge of the passage money due in Otago in each and not by dreft upon us receive payment for the balance of the passage-money due in Otago in cash, and not by draft upon us. Your kind attention will oblige, Sir, yours obediently, (Signed) John Gladstone and Co."

PROVINCIAL TREASURER re-examined.

Mr. Dick.]—Did you furnish the Superintendent with any remarks on the subject of the Auditors' Report? I did, and herewith hand a copy thereof. (Appendix R.)

Mr. Tarlton.]—Have you received any answer to that communication? I have not.

APPENDIX TO MINUTES OF EVIDENCE.

[A.]

GENTLEMEN.

Superintendent's Office, Dunedin, 16th July, 1860.
With reference to your letter to the Provincial Treasurer, intimating your desire to defer the auditing of the Provincial Accounts until your duties should be defined by me, I have the honor to state that all that is necessary is that you ascertain that the accounts are correctly stated, the payments duly authorized and properly vouched.

I have, &c.,

JAMES MACANDREW,

To A. W. Morris, James Kilgour, W. H. Reynolds, Esqrs.

Superintendent.

[B.] Superintendent's Office, Dunedin, 26th July, 1860. SIR,-I have the honor to acknowledge the receipt of your letter of yesterday's date respecting your appointment as Auditor of the Public Accounts. In reply I have the honor to state that the appoint-

ment in question has respect to the accounts of the Provincial Treasurer solely.

The Road and Education Boards have powers conferred upon them by Ordinance to audit their

own accounts, which I understand they have hitherto regularly done.

I have, &c.,

JAMES MACANDREW,

Superintendent.

To A. W. Morris, Esq.

[C.]

London, 15th December, 1857.

SIR.— You will no doubt have been made acquainted, through my firm in Otago, that I had entered into an arrangement with Messrs. John Gladstone and Co., of this city, for the purpose of carrying out the Immigration contract entered into between my firm and your Government, and that they would undertake the management of the same according to the terms of the agreement.

I have arranged with the Agents of your Government to pay over to Messrs. Gladstone and Co., the moiety of passage-money due on this side, and have now to request that you will be good enough to make the several future payments due on your side also payable in such way as said firm may from

time to time direct.

I have, &c.,

For Self and Firm,

WILLIAM H. REYNOLDS.

His Honor the Superintendent, Province of Otago, New Zealand.

[D.] White Lion Court, Cornhill, 15th June, 1859. SIR,-As the Immigration contract with your Provincial Government, which we hold jointly with